

EXHIBIT 23

From: William D. Schultz [mailto:WSchultz@merchantgould.com]
Sent: Friday, August 12, 2011 4:03 PM
To: Albert, Jennifer A
Cc: KDrieman@merchantgould.com; Kirstin Stoll-DeBell; DMcDonald@merchantgould.com
Subject: Source Code / Diff Files

Jennifer, we will fully respond to your letters of August 5 and August 10 shortly. In doing so, we plan to send you copies of the source code diff files, the most current source code file for RQC, and source code control files (CVS files). As you can appreciate, those files are highly confidential. As such, please confirm that ePlus will maintain those files as attorneys' eyes only. Additionally, Mr. Patrick Niemeyer may review those files provided that he agrees to maintain the files as highly confidential and will use those files solely to evaluate the RQC product.

Thank you.

Will

William D. Schultz

Partner
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215
USA

Telephone (612) 336-4677

Fax (612) 332-9081

www.merchantgould.com

GUARDIANS OF GREAT IDEAS[®]

Atlanta | Denver | Knoxville | Madison | **Minneapolis** | New York | Seattle | Washington D.C.

Note: This e-mail message is confidential and may be privileged or otherwise protected by law. If you are not the intended recipient, please: (1) reply via e-mail to sender; (2) destroy this communication entirely, including deletion of all associated text files from all individual and network storage devices; and (3) refrain from copying or disseminating this communication by any means whatsoever. Thank you.